

Form 1040		Department of the Treasury — Internal Revenue Service (99)		2017		OMB No. 1545-0074	IRS Use Only — Do not write or staple in this space.
For the year Jan. 1 - Dec. 31, 2017, or other tax year beginning , 2017, ending , 20						See separate instructions.	
Your first name and initial David Lozano				Last name		Your social security number [REDACTED]	
If a joint return, spouse's first name and initial Dawn Lozano				Last name		Spouse's social security number [REDACTED]	
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]						Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [REDACTED]						▲ Make sure the SSN(s) above and on line 6c are correct.	
Foreign country name		Foreign province/state/country		Foreign postal code		Presidential Election Campaign	
						Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse	
Filing Status							
1 ☐ Single		4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.. ▶					
2 ☒ Married filing jointly (even if only one had income)							
3 ☐ Married filing separately. Enter spouse's SSN above & full name here.. ▶		5 ☐ Qualifying widow(er) (see instructions)					
Check only one box.							
Exemptions							
6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.		Boxes checked on 6a and 6b .. 2					
b ☒ Spouse		No. of children on 6c who:					
c Dependents:		• lived with you					
(1) First name		(2) Dependent's social security number		(3) Dependent's relationship to you		(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)	
Last name						• did not live with you due to divorce or separation (see instructions) ..	
[REDACTED]		[REDACTED]		Son		Dependents on 6c not entered above ..	
[REDACTED]		[REDACTED]		Son		Add numbers on lines above .. 4	
If more than four dependents, see instructions and check here... ☐							
d Total number of exemptions claimed		4					
Income							
7 Wages, salaries, tips, etc. Attach Form(s) W-2		7		16,472.			
8a Taxable interest. Attach Schedule B if required		8a					
b Tax-exempt interest. Do not include on line 8a		8b					
9a Ordinary dividends. Attach Schedule B if required		9a		513.			
b Qualified dividends		9b		513.			
10 Taxable refunds, credits, or offsets of state and local income taxes		10					
11 Alimony received		11					
12 Business income or (loss). Attach Schedule C or C-EZ		12					
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here		13		304.			
14 Other gains or (losses). Attach Form 4797		14					
15a IRA distributions		15a		b Taxable amount		15b 9,985.	
16a Pensions and annuities		16a		b Taxable amount		16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E ..		17		88,990.			
18 Farm income or (loss). Attach Schedule F		18					
19 Unemployment compensation		19					
20a Social security benefits		20a		b Taxable amount		20b	
21 Other income. List type and amount		21					
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income		22		116,264.			
Adjusted Gross Income							
23 Educator expenses		23					
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24					
25 Health savings account deduction. Attach Form 8889		25					
26 Moving expenses. Attach Form 3903		26					
27 Deductible part of self-employment tax. Attach Schedule SE		27					
28 Self-employed SEP, SIMPLE, and qualified plans		28					
29 Self-employed health insurance deduction		29					
30 Penalty on early withdrawal of savings		30					
31a Alimony paid b Recipient's SSN		31a					
32 IRA deduction		32					
33 Student loan interest deduction		33					
34 Tuition and fees. Attach Form 8917		34					
35 Domestic production activities deduction. Attach Form 8903		35					
36 Add lines 23 through 35		36		0.			
37 Subtract line 36 from line 22. This is your adjusted gross income		37		116,264.			

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 02/22/18 Form 1040 (2017)

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	116,264.
39a	Check ☐ You were born before January 2, 1953, ☐ Blind. ☐ Spouse was born before January 2, 1953, ☐ Blind. Total boxes checked ☐ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here. ☐ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	24,699.
41	Subtract line 40 from line 38	41	91,565.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs	42	16,200.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	75,365.
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 c ☐ b ☐ Form 4972	44	10,299.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	10,299.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	650.
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐	54	
55	Add lines 48 through 54. These are your total credits	55	650.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	9,649.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	999.
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instrs; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	10,648.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	1,895.
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election ☐ 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	1,895.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ☐	76a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	8,847.
79	Estimated tax penalty (see instructions)	79	94.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **Hector M. Castro, CPA** Phone no. **626-289-7060** Personal identification number (PIN) **[REDACTED]**

Sign Here

Joint return? See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.

Your signature **CLIENT'S COPY** Date **[REDACTED]** Your occupation **Attorney** Daytime phone number **[REDACTED]**

Spouse's signature. If a joint return, both must sign. Date **[REDACTED]** Spouse's occupation **H/W** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) **[REDACTED]**

Paid Preparer Use Only

Print/Type preparer's name **Hector M. Castro, CPA** Date **10-9-2020** Check ☐ if self-employed PTIN **[REDACTED]**

Firm's name **HECTOR M. CASTRO, CPA A PROFESSIONAL CORP** Firm's EIN **[REDACTED]**

Firm's address **527 E ROWLAND ST STE 116 COVINA, CA 91723-3230** Phone no. **(626) 289-7060**

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040.

OMB No. 1545-0074

2017Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

David and Dawn Lozano

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses (see instructions).....	Statement 3	1	26,600.	
	2	Enter amount from Form 1040, line 38.....	2	116,264.		
	3	Multiply line 2 by 7.5% (0.075).....	3	8,720.		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....		4	17,880.	
Taxes You Paid	5 State and local (check only one box):					
	a	☐ Income taxes, or		5	2,883.	
	b	☒ General sales taxes				
	6	Real estate taxes (see instructions).....		6		
	7	Personal property taxes.....		7		
	8	Other taxes. List type and amount ►		8		
	9	Add lines 5 through 8.....		9	2,883.	
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098.....	10		
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►				
12		Points not reported to you on Form 1098. See instructions for special rules.....	12			
13		Mortgage insurance premiums (see instructions).....	13			
	14	Investment interest. Attach Form 4952 if required. See instructions.....	14			
	15	Add lines 10 through 14.....		15	0.	
	Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.....	Statement 4	16	3,936.
		17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....		17	
18		Carryover from prior year.....		18		
19		Add lines 16 through 18.....		19	3,936.	
Casualty and Theft Losses	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions.....		20	0.	
	Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ►			
				21		
22		Tax preparation fees.....		22		
23		Other expenses—investment, safe deposit box, etc. List type and amount ►				
				23		
24		Add lines 21 through 23.....		24		
25		Enter amount from Form 1040, line 38.....	25			
26		Multiply line 25 by 2% (0.02).....	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-.....		27	0.	
	Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►			
				28	0.	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$156,900? ☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		29	24,699.	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here.				

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

- ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2017Attachment
Sequence No. **12**

Name(s) shown on return

David and Dawn Lozano

Your social security number
[REDACTED]**Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	1,784.	1,480.		304.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 304.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2017

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	304.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18. ☒ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)]		
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2017

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

David and Dawn Lozano

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations****Note:** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☒ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Lozano Law Center Inc	S			
B	Unreimbursed expenses	S			
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562
A		90,529.		
B	1,539.			
C				
D				
29 a Totals		90,529.		
b Totals	1,539.			
30 Add columns (g) and (i) of line 29a			30	90,529.
31 Add columns (f), (h), and (i) of line 29b			31	-1,539.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	88,990.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1
A		
B		
34 a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	88,990.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2017Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/Form5329 for instructions and the latest information.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

David Lozano

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

If this is an amended
return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution (other than a qualified disaster distribution) before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR — see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	9,985.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	9,985.
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	999.

Part II Additional Tax on Certain Distributions From Education Accounts and ABLA Accounts.

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLA account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLA account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2017 than is allowable or you had an amount on line 17 of your 2016 Form 5329.

9	Enter your excess contributions from line 16 of your 2016 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2017 traditional IRA distributions included in income (see instructions)	11	
12	2017 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2017 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2017 than is allowable or you had an amount on line 25 of your 2016 Form 5329.

18	Enter your excess contributions from line 24 of your 2016 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2017 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2017 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2017 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2017 (including 2017 contributions made in 2018). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	

Paid Preparer's Due Diligence ChecklistEarned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC),
and Additional Child Tax Credit (ACTC)

- To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

David and Dawn Lozano

Enter preparer's name and PTIN

Taxpayer identification number

Hector M. Castro, CPA**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) claimed on this return and complete the related Parts I-IV for the credit(s) claimed (check all that apply).	EIC ☐	CTC/ACTC ☒	AOTC ☐
1 Did you complete the return based on information for tax year 2017 provided by the taxpayer or reasonably obtained by you?	☒ Yes ☐ No		
2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒ Yes ☐ No		
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following: - Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) - Review information to determine that the taxpayer is eligible to claim the credit(s) and for what amount.	☒ Yes ☐ No		
4 Did any information provided by the taxpayer, a third party, or reasonably known to you, in connection with preparing the return, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐ Yes ☒ No		
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐ Yes ☐ No		
b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐ Yes ☐ No		
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of applicable worksheets, a record of how, when, and from whom the information used to prepare Form 8867 and worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)	☒ Yes ☐ No		
List those documents, if any, that you relied on. 			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return if his/her return is selected for audit?	☒ Yes ☐ No		
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	☒ Yes ☐ No		
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) a Did you complete the required recertification Form 8862?	☐ Yes ☐ No ☐ N/A		
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C?	☐ Yes ☐ No ☐ N/A		

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (2017)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	EIC	CTC/ACTC	AOTC
9a Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming EIC and does not have a qualifying child.)	☐ Yes ☐ No		
b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child?	☐ Yes ☐ No		
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules)?	☐ Yes ☐ No ☐ N/A		

Part III Due Diligence Questions for Returns Claiming CTC and/or ACTC (If the return does not claim CTC or ACTC, go to Part IV.)

10a Did all children for whom the taxpayer is claiming the CTC/ACTC reside with the taxpayer? (If "Yes," go to question 10c; if "No," go to question 10b.)	☒ Yes ☐ No	
b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return?	☐ Yes ☐ No ☐ N/A	
c Have you determined that the taxpayer has not released the claim to another person?	☒ Yes ☐ No ☐ N/A	

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

11 Did the taxpayer provide substantiation such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐ Yes ☐ No
--	--

Part V Credit Eligibility Certification

► **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**

- Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of Form 8867,
 - The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
 - Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 - A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 - A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.

► **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒ Yes ☐ No
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Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.▶ Go to www.irs.gov/Form8582 for instructions and the latest information.**2017**Attachment
Sequence No. **88**

Name(s) shown on return

David and Dawn Lozano

Identifying number

Part I 2017 Passive Activity Loss**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b		
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1 c		
d Combine lines 1a, 1b, and 1c	1 d		

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a	88,990.	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		88,990.

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		88,990.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero (see instrs)	7	27,274.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

BAA For Paperwork Reduction Act Notice, see instructions.Form **8582** (2017)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Lozano Law Center Inc	88,990.			88,990.	
Total. Enter on Form 8582, lines 3a, 3b, and 3c	88,990.				

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

BAA

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. **179**

Name(s) shown on return

David and Dawn Lozano

Business or activity to which this form relates

Identifying number

██████████**Part I - Summary****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	510,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	From Schedule K-1		1,597.
7	Listed property. Enter the amount from line 29.	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,597.
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	1,597.
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs) ...	11	16,472.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,597.
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election.	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		☐

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.						
b 5-year property.						
c 7-year property.						
d 10-year property.						
e 15-year property.						
f 20-year property.						
g 25-year property.			25 yrs		S/L	
h Residential rental property.			27.5 yrs	MM	S/L	
i Nonresidential real property.			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year.			12 yrs		S/L	
c 40-year.			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

David and Dawn Lozano

Statement 1
Form 1040
Wage Schedule

<u>Taxpayer - Employer</u>	<u>Wages</u>	<u>Federal W/H</u>	<u>FICA</u>	<u>Medi- care</u>	<u>State W/H</u>	<u>SDI</u>
Lozano Law Center Inc	10,850.	1,561.	673.	157.	553.	98.
Jewelry Boutique LLC	5,622.	334.	349.	82.		51.
Grand Total	<u>16,472.</u>	<u>1,895.</u>	<u>1,022.</u>	<u>239.</u>	<u>553.</u>	<u>149.</u>

Statement 2
Form 1040
IRA Distribution Schedule

<u>Taxpayer - Payer</u>	<u>Total Received</u>	<u>Taxable Amount</u>	<u>Federal W/H</u>	<u>State W/H</u>
National Financial Services	9,985.	9,985.		
Grand Total	<u>9,985.</u>	<u>9,985.</u>	<u>0.</u>	<u>0.</u>

Statement 3
Schedule A, Line 1
Medical and Dental Expenses

Doctors, Dentists, and Nurses.....	\$	26,600.
Total	\$	<u>26,600.</u>

Statement 4
Schedule A, Line 16
Contributions by Cash or Check

Charitable Contributions from K-1.....	\$	1,335.
Various charitable organizations.....		2,601.
Total	\$	<u>3,936.</u>

Department of the Treasury
Internal Revenue Service

beginning

1 / 2017

ending

For calendar year 2017, or tax year

2017

Final K-1

Amended K-1

671117

OMB No. 1545-0123

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

Lozano Law Center Inc
9150 Las Tunas Drive
Temple City, CA 91780

C IRS Center where corporation filed return
e-file

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

David Lozano

F Shareholder's percentage of stock ownership for tax year.....	100 %
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Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Partnership Income, Credits, and Other Items		Partnership Income, Credits, and Other Items	
1	Ordinary business income (loss) 92,126.	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction 1,597.	16	Items affecting shareholder basis
12	Other deductions	C*	9,554.
A	1,335.	D	79,330.
		17	Other information

*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2017

Shareholder 1

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1 Ordinary business income (loss).		Code	Report on
Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:		N Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
Passive loss		O Backup withholding	
Passive income		P Other credits	
Nonpassive loss			
Nonpassive income			
2 Net rental real estate income (loss)	See the Shareholder's Instructions		
3 Other net rental income (loss)			
Net income	Schedule E, line 28, column (g)		Form 1116, Part I
Net loss	See the Shareholder's Instructions		
4 Interest income	Form 1040, line 8a		
5a Ordinary dividends	Form 1040, line 9a		
5b Qualified dividends	Form 1040, line 9b		
6 Royalties	Schedule E, line 4		Form 1116, Part I
7 Net short-term capital gain (loss)	Schedule D, line 5		
8a Net long-term capital gain (loss)	Schedule D, line 12		
8b Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)		
8c Unrecaptured section 1250 gain	See the Shareholder's Instructions		
9 Net section 1231 gain (loss)	See the Shareholder's Instructions		
10 Other income (loss)			
Code			
A Other portfolio income (loss)	See the Shareholder's Instructions		
B Involuntary conversions	See the Shareholder's Instructions		
C Sec. 1256 contracts and straddles	Form 6781, line 1		
D Mining exploration costs recapture	See Pub 535		
E Other income (loss)	See the Shareholder's Instructions		
11 Section 179 deduction	See the Shareholder's Instructions		
12 Other deductions			
A Cash contributions (50%)	See the Shareholder's Instructions		
B Cash contributions (30%)			
C Noncash contributions (50%)			
D Noncash contributions (30%)			
E Capital gain property to a 50% organization (30%)			
F Capital gain property (20%)			
G Contributions (100%)			
H Investment interest expense	Form 4952, line 1		
I Deductions — royalty income	Schedule E, line 19		
J Section 59(e)(2) expenditures	See the Shareholder's Instructions		
K Deductions — portfolio (2% floor)	Schedule A, line 23		
L Deductions — portfolio (other)	Schedule A, line 28		
M Preproductive period expenses	See the Shareholder's Instructions		
N Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions		
O Reforestation expense deduction	See the Shareholder's Instructions		
P Domestic production activities information	See Form 8903 instructions		
Q Qualified production activities income	Form 8903, line 7b		
R Employer's Form W-2 wages	Form 8903, line 17		
S Other deductions	See the Shareholder's Instructions		
13 Credits			
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions		
B Low-income housing credit (other) from pre-2008 buildings			
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings			
D Low-income housing credit (other) from post-2007 buildings			
E Qualified rehabilitation expenditures (rental real estate)			
F Other rental real estate credits			
G Other rental credits			
H Undistributed capital gains credit	Form 1040, line 73, box a		
I Biofuel producer credit	See the Shareholder's Instructions		
J Work opportunity credit			
K Disabled access credit			
L Empowerment zone employment credit			
M Credit for increasing research activities			
14 Foreign transactions			
A Name of country or U.S. possession	Form 1116, Part I		
B Gross income from all sources			
C Gross income sourced at shareholder level			
Foreign gross income sourced at corporate level			
D Passive category	Form 1116, Part I		
E General category			
F Other			
Deductions allocated and apportioned at shareholder level			
G Interest expense	Form 1116, Part I		
H Other	Form 1116, Part I		
Deductions allocated and apportioned at corporate level to foreign source income			
I Passive category	Form 1116, Part I		
J General category			
K Other			
Other information			
L Total foreign taxes paid	Form 1116, Part II		
M Total foreign taxes accrued	Form 1116, Part II		
N Reduction in taxes available for credit	Form 1116, line 12		
O Foreign trading gross receipts	Form 8873		
P Extraterritorial income exclusion	Form 8873		
Q Other foreign transactions	See the Shareholder's Instructions		
15 Alternative minimum tax (AMT) items			
A Post-1986 depreciation adjustment	See the Shareholder's Instructions and the instructions for Form 6251		
B Adjusted gain or loss			
C Depletion (other than oil & gas)			
D Oil, gas, & geothermal — gross income			
E Oil, gas, & geothermal — deductions			
F Other AMT items			
16 Items affecting shareholder basis			
A Tax-exempt interest income	Form 1040, line 8b		
B Other tax-exempt income	See the Shareholder's Instructions		
C Nondeductible expenses			
D Distributions			
E Repayment of loans from shareholders			
17 Other information			
A Investment income	Form 4952, line 4a		
B Investment expenses	Form 4952, line 5		
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions		
D Basis of energy property	See the Shareholder's Instructions		
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8		
F Recapture of low-income housing credit (other)	Form 8611, line 8		
G Recapture of investment credit	See Form 4255		
H Recapture of other credits	See the Shareholder's Instructions		
I Look-back interest — completed long-term contracts	See Form 8697		
J Look-back interest — income forecast method	See Form 8866		
K Dispositions of property with section 179 deductions	See the Shareholder's Instructions		
L Recapture of section 179 deduction			
M Section 453(l)(3) information			
N Section 453A(c) information			
O Section 1260(b) information			
P Interest allocable to production expenditures			
Q CCF nonqualified withdrawals			
R Depletion information — oil and gas			
S Reserved			
T Section 108(i) information			
U Net investment income			
V Other information			

Box 16

Items Affecting Shareholder Basis

*** Descriptive Information**

C	Disallowed Meals and Entertainment.....	\$	9,554.
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